# WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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STATE OF WISCONSIN

BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY

PROCEEDINGS AGAINST

STEVEN J. KADONSKY, CPA INTERIM ORDER

RESPONDENT. 91 ACC 007

LS9704223ACC

The parties to this action for the purposes of Wis. Stats. sec. 227.53 are:

Steven J. Kadonsky, CPA #273445 N.J.S.P. Box CN 861 Trenton, NJ 08625-0861

Accounting Examining Board PO Box 8935 Madison WI 53708-8935

Department of Regulation and Licensing Division of Enforcement PO Box 8935 Madison, WI 53708-8935

The parties in this matter agree to the terms and conditions of the attached Stipulation as the final decision of this matter, subject to the approval of the Board. The Board has reviewed this Stipulation and considers it acceptable.

Accordingly, the Board in this matter adopts the attached Stipulation and makes the following:

# **FINDINGS OF FACT**

- 1. Steven J. Kadonsky, CPA, (D.O.B. 8/8/55) holds a certificate as a certified public accountant in the state of Wisconsin (certificate #6498). The corresponding license to practice as a certified public accountant was first granted on May 23, 1980, and expired on January 1, 1994.
- 2. Mr. Kadonsky's address is: #273445, N.J.S.P. Box CN 861, Trenton, NJ 8625-0861.
- 3. In 1993 and 1995, Respondent was convicted in New Jersey of crimes related to the trafficking of marijuana. The following table accurately sets forth the court actions relevant to these convictions.

**NEW JERSEY STATE COURTS** 

Case #	Status	Date
92-04-0210-I	Judgment of conviction	09/08/93
	Appeal	02/06/97
	Judgment affirmed	07/30/98
	Petition for Certiorari	11/06/98
	Respondent's Brief Due	01/21/99
	Brief submitted	02/04/99
	Petition for Certiorari Denied	05/26/99
92-06-0288-I	Judgment of conviction	09/08/93
	Appeal	08/16/94
	Judgment affirmed	02/29/96
	Petition for Certiorari Denied	05/29/96
94-06-0324-I	Judgment of conviction	08/18/95
	Appeal	11/16/95
	Judgment affirmed	08/27/96
	Petition for Certiorari Denied	02/27/97

# UNITED STATES DISTRICT COURT

# FOR THE DISTRICT OF NEW JERSEY

Case #	Status	Date
98-828 (GEB)	Petition for Habeas Corpus filed	11/17/98
	Petition for Habeas Corpus denied	04/20/99

4. In resolution of these proceedings, Mr. Kadonsky agreesto the issuance of the following Findings, Conclusions of Law and Order. Mr. Kadonsky further agrees to make no use of his Wisconsin certified public accountant's certificate (#6498) pending final resolution of these proceedings.

# **CONCLUSIONS OF LAW**

- 1. The Wisconsin Examining Board has jurisdiction over this matter, pursuant to sec. 442.12, Stats.
- 2. The Wisconsin Accounting Examining Board is authorized to enter into the attached stipulation, pursuant to secs. 227.44(5) and 442.12, Stats.
- 3. The convictions referred to above, if upheld, constitute a basis for disciplinary action against Respondent's certificate to practice as a Certified Public Accountant in the state of Wisconsin, pursuant to sec. 442.12(2), Stats. and Wisconsin Administrative Code § Accy 1.401(1) and (2)(b).

#### **ORDER**

## NOW, THEREFORE, IT IS HEREBY ORDERED that

- 1. Steven J. Kadonsky shall refrain from all use of his Wisconsin Certified Public Accountant Certificate until such time as he is granted renewal of his Wisconsin license to practice as a certified public accountant.
- 2. Upon full completion of the post conviction process which results in a reversal or recision of the Respondent's criminal convictions outlined in this Order, Respondent may petition for dismissal of these proceedings. The Board shall grant a petition under this paragraph upon receipt of certified documentation of dismissal of all of Respondent's criminal convictions referenced in this Order. The Board will not entertain a petition under this paragraph prior to full completion of post-conviction procedures. Respondent may thereafter apply for renewal of his certified public accountant license in Wisconsin upon payment of any relevant renewal fees.
- 3. If Respondent fails to obtain post-conviction relief resulting in a recision or reversal of all convictions referred to above, the Wisconsin Accounting Examining Board shall issue an Order without further notice, hearing or participation of the parties for the REVOCATION of the Respondent's Wisconsin Certified Public Accountant Certificate #6498).
  - a. The Board may issue an Order pursuant to this paragraph at any time following: 1) the date of completion of process for post-conviction relief and appeal in the above-referenced convictions; and 2) full compliance by the parties with the terms of paragraph 4, below.
  - b. Respondent shall be served a copy of an Order issued pursuant to this paragraph by regular United States mail.
  - c. An Order issued pursuant to this paragraph shall constitute a final decision and order for the purposes of petitions for rehearing or judicial review. The rights of an aggrieved party to petition the Wisconsin Accounting Examining Board for rehearing and to petition for judicial review are set forth in the attached "Notice of Appeal Information".
- 4. This Interim Order shall close Division of Enforcement case # 91 ACC 077. This matter shall then be referred to the Department Monitor, who shall at least one time every six [6] months verify and report to the Board the status of the court actions referenced above. Upon a finding by the Department Monitor of completion of post conviction relief and appeal process(es), the Department Monitor shall serve by Certified Mail Return Receipt Requested a copy of the monitor's findings to Respondent. Respondent shall have fourteen [14] days from the date notice was received to correct any errors. If after 14 days, Respondent has not presented satisfactory documentation that post conviction relief and appeal process(es), has/have not been completed, the Department Monitor shall report to the Board that this matter may proceed to final resolution.
- 5. This Order shall become effective upon the date of its signing.

ACCOUNTING EXAMINING BOARD

Зу:	
Frank Prolst	August 13, 1999
On behalf of the Board	Date